

October 4, 2018

Honorable Patricia M. Lucas, Presiding Judge  
Santa Clara County Superior Court  
191 North First Street  
San Jose, CA 95113

(ENDORSED)  
**FILED**  
OCT 09 2018  
Clerk of the Court  
Superior Court of CA County of Santa Clara  
BY Janice Jones DEPUTY

Dear Presiding Judge Lucas,

The Palo Alto Unified School District (PAUSD or District) continues to work hard to support all eligible citizens in applying for and receiving an exemption from the voter-approved PAUSD parcel tax.

Below is the response of the Board of Education of the PAUSD to the 2017-2018 findings of the Santa Clara County Civil Grand Jury Final Report follow-up titled, *School Districts Still Failing Seniors (Parcel Tax Exemption Law)*. The Governing Board approved the following responses at its August 21, 2018 meeting.

Report Finding 1:

The District failed to make it convenient for resident homeowners who are 65 or older or disabled to apply by not having a clearly marked parcel tax link on the home page of its website.

Board Response to Finding 1:

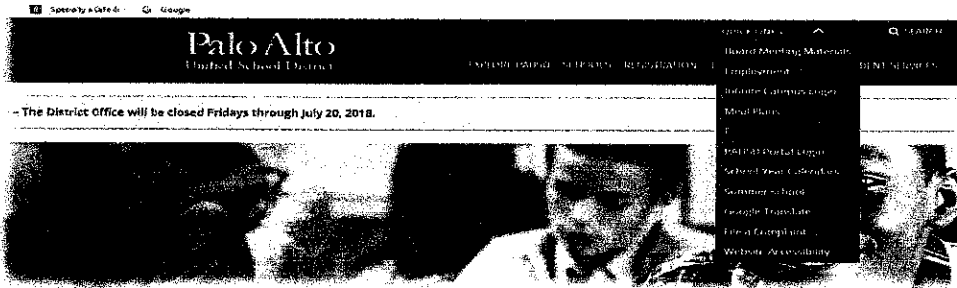
The District disagrees with this finding to the extent the "Parcel Tax" link is located within the "quick link" drop down menu on the District's home page. Further, the webpage with information about exemptions was also available by searching the District's website, and is the top result from a Google search for "Palo Alto Union School District Parcel Tax."

Report Recommendation 1:

The District should place a parcel tax link clearly marked on the home page of its website that leads directly to parcel tax information and exemption forms, by August 31, 2018.

### Board Response to Recommendation 1:

The parcel tax exemption link is on the home page of the District website directly under the “Quick Links” drop down. There is a direct link entitled “Parcel Tax” as illustrated below.



As such, the recommendation has been implemented.

### Report Finding 2:

The District requires that residents reapply every year to maintain their parcel tax exemption.

### Board Response to Finding 2:

The District disagrees with this finding. The District does not require residents to reapply every year to maintain their parcel tax exemption. Instead it automatically renews exemptions each year.

### Report Recommendation 2:

The District should comply with state law and no longer require that residents reapply every year to maintain their parcel tax exemption.

### Board Response to Recommendation 2:

This recommendation has already been implemented. The District had an automatic renewal of the parcel tax exemption in place for the 2017-2018 tax year. This is state law which PAUSD complies with and is clearly indicated on the District website under the parcel tax exemption link as illustrated below.

## Parcel Tax

[Home](#) » [Explore PAUSD](#) » [Business Services](#) » Parcel Tax

**!** Summer Schedule - The District Office will be closed Fridays through July 20, 2018.

On May 5, 2015, voters approved a Measure A Parcel Tax assessment of \$758 per parcel with an annual two percent escalation for six years. Parcel Tax funds allow Palo Alto Unified School District (PAUSD) to preserve excellence in academic programs, including science, engineering, math, reading, writing, arts, and music with local funding that cannot be taken by the state; reduce class sizes; attract and retain qualified teachers; and advance health, well-being, and equitable opportunities for every student.

### Exemptions

Pursuant to California Code Section 50079 (b)(1), any owner of a parcel used solely for owner-occupied, single-family residential purposes and who are either (a) 65 years of age or older on or on or before June 30 of the fiscal year immediately preceding the year in which the tax would apply, or (b) persons receiving Supplemental Security Income (SSI) for a disability, regardless of age, or (c) receiving Social Security Disability Insurance (SSDI) benefits, regardless of age, may obtain an exemption from the parcel tax by submitting an application therefore, by May 31 of any year, to the District.

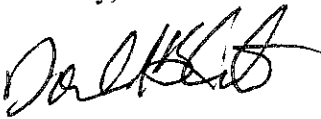
Senior citizens or recipients of SSI/SSDI who missed the exemption deadline and have paid their property taxes in full for the current fiscal year may apply for a refund.

Senior citizens or recipients of SSI/SSDI already exempt from the District's parcel taxes does not need to re-apply for an exemption every year.

As such, the District had implemented this recommendation prior to the Civil Grand Jury report. Finally, the Civil Grand Jury did not include the District in the list of school districts it "commends" for offering online parcel-tax exemption applications or accepting e-mailed applications. However, the District would note that it both provides its exemption form on its website and does allow e-mail submission of applications.

Please feel free to contact me if you seek additional information or have any questions regarding this response.

Sincerely,



Dr. Don Austin  
Superintendent  
Palo Alto Unified School District

cc: Board of Education